

AUDITOR - CONTROLLER

GENERAL FUND 100 — 10250
Katherine J. Martinis, Auditor-Controller

Budget Category	Actual 1999-00	Budget 2000-01	Department Requested 2001-02	CEO Rec 2001-02	Rec Change %	BOS Adopted 2001-02
Salaries & Benefits	\$ 1,964,867	\$ 2,133,191	\$ 2,391,485	\$ 2,237,031	5%	\$ -
Services & Supplies	\$ 332,194	\$ 325,325	\$ 293,582	\$ 293,582	-10%	\$ -
Other Charges	\$ 496	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ 9,487	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 4,676	\$ 1,070	\$ 1,106	\$ 1,106	3%	\$ -
Gross Budget	\$ 2,311,720	\$ 2,459,586	\$ 2,686,173	\$ 2,531,719	3%	\$ -
Less: Chrgs to Depts	\$ (131,901)	\$ (103,750)	\$ (125,605)	\$ (125,605)	21%	\$ -
Net Budget	\$ 2,179,819	\$ 2,355,836	\$ 2,560,568	\$ 2,406,114	2%	\$ -
Less: Revenues	\$ (652,920)	\$ (639,325)	\$ (753,995)	\$ (719,900)	13%	\$ -
Net County Cost	\$ 1,526,899	\$ 1,716,511	\$ 1,806,573	\$ 1,686,214	-2%	\$ -
Alloc. Positions	36	36	42	36	0%	0

Mission and Objectives

To provide effective financial accounting and reporting services on a timely basis.

To accomplish this mission, the department has identified the following objectives:

1. Tax/Property Management Accounting: To provide property tax accounting services for special assessment funds, special districts, bond and other funds receiving property tax apportionment; and to maintain fixed asset records. (\$483,045 and 7.25 positions)
2. Special Accounting Services: To provide accounting services to the Health & Human Services Department and for numerous grants; process and issue the County's biweekly employee payroll; prepare Court distributions and reports; monitor cash flow for county investments and monitor investment transactions; and reconcile warrants. (\$876,882 and 14.25 positions)
3. Special Accounting Projects: To implement new systems, re-engineer business processes, and deal with related issues and projects. (\$410,043 and 6.25 positions)
4. General Accounting: To provide month-end and annual accounting reports; to issue payment warrants to vendors; to process accounting transactions, and provide other required financial reports. (\$916,204 and 14.25 positions)

Performance Indicators & Measures

OBJ NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS.	1999-00 PR. YR. ACTUAL	2000-01 CURR. YR. EST.	2001-02 REQ. BGT. EST.	2001-02 REQ. BGT. \$'S	2001-02 REQ. POSIT.
1.	No. of Taxing Agencies	QNTY	117	112	112	\$483,045	7.25
	Cost per Tax Agency	Dollars	\$2,694	\$3,645	\$4,313		
2.	No. of employees payrolled	QNTY	3,065	3,185	3,203	\$876,882	14.25
	Cost per Employee	Dollars	\$233	\$243	\$274		
3.	No. of systems for implementation	QNTY	11	3	5	\$410,043	6.25
	Cost per System	Dollars	\$49,770	\$127,776	\$82,008		
4.	No. of funds and subfunds provided acct. services.	QNTY	649	660	680	\$916,204	14.25
	Cost per Fund	Dollars	\$1,021	\$1,321	\$1,347		

Recommended Expenditures

Recommended expenditures have increased for salaries and benefits due to approved cost-of-living adjustments and merit increases for the 36 allocated positions currently funded. In addition, the Auditor will require contracts with outside vendors to maintain the Countywide Payroll System (\$50,000); to prepare the Countywide Cost Plan (\$17,000); to transfer the daily financial reports to CD ROM (\$16,600); to prepare the Countywide Financial Statements (\$15,000); and to archive 800,000 accounting documents (\$15,400).